

## **EXHIBIT A**

David Ringer, CPA  
Eisner Advisory Group LLC  
733 Third Avenue  
New York, NY 10017  
212 891-4092

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

-----X  
In re

SCIENCE, LANGUAGE AND ARTS  
INTERNATIONAL SCHOOL,

Case No. 22-40065 (ess)  
Chapter 7

Debtor.  
-----X

DECLARATION OF DAVID RINGER IN SUPPORT OF THE  
APPLICATION FOR THE RETENTION OF EISNER ADVISORY GROUP LLC  
AS ACCOUNTANTS FOR THE CHAPTER 7 TRUSTEE PURSUANT TO  
SECTION 327(a) OF THE BANKRUPTCY CODE EFFECTIVE JANUARY 13, 2022

David Ringer, being duly sworn, deposes and states that the following is true to  
the best of my knowledge, information and belief:

1. I am a Certified Public Accountant and a partner of Eisner Advisory LLC  
("EAG"), which maintains offices at 733 Third Avenue, New York, New York 10017,  
and as such am familiar with the facts and circumstances set forth herein.

2. My firm has extensive familiarity with forensic accounting practices in  
insolvency matters in the bankruptcy courts.

3. This declaration is being submitted in accordance with the application  
of Richard J. McCord as the Trustee ("Trustee") for the estate of Science, Language  
and Arts International School ("Debtor") to retain EAG as accountants to the  
Trustee in the above-captioned Chapter 7 case.

4. To the best of my knowledge, neither I nor any member of EAG represent any professional in this case, nor am I or any member of EAG associated with the Debtor, any creditors or any other party in interest in these cases, the United States Trustee or any person employed in his office, and are "disinterested" as such term is defined by Section 101(14) and 327 of title 11 of the United States Code ("Bankruptcy Code").

5. Neither I nor EAG holds or represents interest or that would be adverse to the Debtor or the Debtor's estate.

6. EAG has been and is currently retained by the Trustee as accountants in other Chapter 7 cases pending before the U.S. Bankruptcy Court of the Eastern District of New York that were/are unrelated to this case.

7. I have reviewed a list of creditors and officers of the Debtor obtained from the documents on file with the Bankruptcy Court including the Petitions and schedules and reviewed the records of EAG and have determined to the best of my knowledge and after due inquiry within EAG, that EAG has not represented any such entity. We will continue to review our records and files and will advise all parties if we become aware of any such connections.

8. As part of its practice, EAG appears in cases, proceedings and transactions involving many different creditors, shareholders, attorneys, accountants, financial consultants, investment bankers, trustees and other entities, some of which may be or represent claimants and/or parties-in-interest in this case. EAG does not represent any such entity in connection with the pending case or have a relationship with any such entity or professional.

9. EAG further represents that our research did not reveal any fact or situation that would represent a conflict of interest for EAG.

10. The Trustee has requested that we provide the following services:

- a) Assisting in securing the books and records of the Debtor.
- b) Assisting the Trustee in analyzing claims which have been filed against the Debtor and the investigation of any assets transferred by the Debtor.
- c) Conducting financial investigations that are appropriate and necessary under the circumstances, including the investigation of the possibility of transfers of assets for less than their fair market value, preference payments and fraudulent transfers.
- d) Reviewing pre-petition books and records, as appropriate, and assisting the Trustee, if necessary, in the preparation and filing of various forms and schedules with the Court, taxing authorities and all other interested parties.
- e) Assisting the Trustee, if necessary, in the control, cataloging and evaluation of assets.
- f) Providing tax advice and computations relating to estate assets sold by the Trustee.
- g) Preparing the estate's annual income tax returns, if appropriate.
- h) Performing any other services that may be required in our role as accountants to the Trustee which may be necessary to protect the interests of the estate.

11. All services shall be planned and directly supervised by members of the Bankruptcy and Restructuring Department of EAG and subject to the review and authorization of the Trustee.

12. The services to be rendered will be charged at the following rates:

Partner	\$570 - \$610 per hour
Director/Senior Manager	\$440 - \$500 per hour
Manager	\$340 - \$360 per hour
Senior	\$295 - \$300 per hour
Staff Assistants/Paraprofessional	\$205 - \$295 per hour

13. The Staff Assistants/Paraprofessionals referred to in Paragraph 12 herein does not refer to administrative staff but rather to professionals and paraprofessionals who will supply services in connection with the engagement. No clerical or administrative services will be billed to the estate.

14. Prior to any increases in the EAG rates, or to any individual retained by EAG and providing services in this case, EAG shall file a supplemental affidavit with the Court and provide 10 business days' notice to the Debtor and to the United States Trustee. The supplemental affidavit shall explain the basis for the requested rate increases in accordance with 330(a)(3)(F) of the Bankruptcy Code and state whether the Trustee has consented to the rate increase. The United States Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in Section 330 of the Bankruptcy Code.

15. EAG shall seek to be compensated in accordance with and will file applications for allowance of its compensation and expenses.

16. WHEREFORE, it is respectfully requested that an order be entered authorizing the retention of EAG to act as accountants and advisors to the Trustee and the Estate effective January 13, 2022.

Dated: New York, New York  
January 19, 2022

Respectfully submitted,

/s/ David Ringer  
David Ringer, Partner  
EISNER ADVISORY GROUP LLC  
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New York, NY 10017  
(212) 891-4092